
SENATE BILL No. 409

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-22.

Synopsis: Income tax deduction. Provides physicians with an adjusted gross income tax deduction for the difference between the Medicare reimbursement rate and the Medicaid reimbursement rate for physician services provided to patients and reimbursed by Medicaid.

Effective: January 1, 2009 (retroactive).

Sipes

January 12, 2009, read first time and referred to Committee on Tax and Fiscal Policy.

C
o
p
y



Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

SENATE BILL No. 409

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-22 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2009 (RETROACTIVE)]: **Sec. 22. (a) As used in this**
4 **section, "physician services" has the meaning set forth in**
5 **IC 12-15-11-1.**

6 **(b) A person providing physician services to a patient and being**
7 **paid for those services by the Medicaid program under IC 12-15 is**
8 **entitled to a deduction from the person's adjusted gross income to**
9 **offset the difference between Medicare and Medicaid**
10 **reimbursement rates. The amount of the deduction is:**

11 **(1) the federal Medicare reimbursement rate under 42 U.S.C.**
12 **1395 et seq.; minus**

13 **(2) the Medicaid reimbursement rate under IC 12-15;**
14 **for all the physician services that the person provided to patients**
15 **and for which Medicaid program payments were received during**
16 **the taxable year.**

17 SECTION 2. [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]

2009

IN 409—LS 7122/DI 58+



C
o
p
y

- 1 (a) IC 6-3-2-22, as added by this act, applies to taxable years
2 beginning after December 31, 2008.
3 (b) This SECTION expires January 1, 2012.
4 SECTION 3. An emergency is declared for this act.

**C
o
p
y**

